

AMENDED
PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Martina, Carlos & Manuel Castillo
DOCKET NO.: 02-21188.001-C-1
PARCEL NO.: 25-30-305-001-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Martina, Carlos & Manuel Castillo, the appellants, by attorney Terrence Kennedy of Chicago, and the Cook County Board of Review (board).

The subject property consists of 16-year-old, one-story, commercial building containing 3,387 square feet. The appellants contend unequal treatment in the assessment process and vacancy as the basis of the appeal. The subject is located in Calumet Township.

The appellants presented evidence that the subject was 100% vacant for the entire year 2003. An affidavit was presented in support of this claim indicating total vacancy for the entire year. On the basis of this analysis, the appellants requested an assessment for the subject improvement of \$20,536.

The appellants further presented evidence of a lack of uniformity between the subject and five comparable properties located within three blocks of the subject. The building assessments of the comparable properties reflect an average of \$26.60 per square foot based upon values that range from \$11.08 to \$40.71 per square foot. Total assessment market values ranged from \$15.50 to \$50.00 per square foot with an average of \$36.02 per square foot. Based upon this evidence, the appellants requested that the subject be assessed at \$26.60 per square foot for a total assessment of \$40,600.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment of \$77,223 was disclosed.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 6,365
IMPR.: \$ 34,235
TOTAL: \$ 40,600

Subject only to the State multiplier as applicable.

PTAB/mmg

In addition, assessment data and descriptions on four sales of properties were presented. The properties ranged in sales prices from \$61.73 to \$97.52, while the subject was valued at \$60.00 per square foot. The board requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that all of the board's comparables are in Lake and Worth Township, while the subject is in Calumet Township. The appellants comparables are within Calumet Township.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Board further finds that a reduction in the assessment of the subject property is warranted based on the evidence contained in the record.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

In this appeal, there was evidenced presented that the property was totally vacant in 2002 and an affidavit was presented to support this fact. Moreover, the appellants presented evidence of five comparable properties all located within three blocks of the subject. These buildings have an average assessment of \$26.60 market value per square foot based upon the subject's assessment. The appellants also provided photographs of the properties and property record cards. The PTAB finds that the comparables' average of \$26.60 per square foot is the best evidence of the subject's correct assessment. Since the subject is currently assessed at \$60.00 per square foot, a reduction is appropriate. The board did not address the appellant's lack of uniformity argument, but rather relied upon a market value argument.

Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 10, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.